

# EXPLANATION OF BUDGETARY POLICIES AND BASIS

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## INTRODUCTION

The City of Fort Lauderdale is a municipality chartered under the laws of the State of Florida in 1911, with the Charter being replaced by a special act of the Florida Legislature in 1957 and substantially revised in 1984.

The Annual Operating Budget is the result of efforts by the Mayor and four City Commissioners as well as City staff to allocate limited resources to best serve the needs of the City of Fort Lauderdale. The Budget therefore reflects the policies adopted by the Commission in response to the needs and concerns communicated to them by the residents of Fort Lauderdale. A vision statement has been adopted by the Commission (page 39) which summarizes the City's long-term aspirations. The City Commission has appointed a Budget Advisory Board of residents who provide recommendations to the Commission prior to adoption of the Annual Operating Budget.

## FINANCIAL STRUCTURE

The Budget is designed to coordinate with the City's accounting system in order to facilitate an orderly and expeditious transition from budget adoption to financial control. A brief explanation of the types and purposes of budgeted funds is presented below.

### Governmental Fund Types

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is on determination of changes in financial position, rather than net income.

The following are the City's governmental fund types:

*General Fund* - The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

*Special Revenue Funds* - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Funds of this type in the Annual Operating Budget are the Fort Lauderdale Community Redevelopment Agency and Sunrise Key Safe Neighborhood District.

*Debt Service Funds* - Debt service funds are used to account for the annual payment of principal, interest, and other expenditures on general long-term debt, other than bonds payable from the operations of the enterprise funds. Funds of this type in the Annual Operating Budget are General Obligation Bonds, Excise Tax Bonds, Sunshine State Governmental Financing Commission, and Tax Increment Revenue Bonds.

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Capital Projects Funds - Capital projects funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. While the Annual Operating Budget includes the contribution to these funds from operating sources, the specific appropriations for these funds are only summarized in this document and are included in detail in a separate Capital Improvement Plan which is separately adopted by the City Commission.

### Proprietary Fund Types

Proprietary funds are used to account for the City's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is on determination of net income. The following are the City's proprietary fund types:

Enterprise Funds - Enterprise funds are used to account for operations that provide a service to citizens, financed primarily by a user charge, and where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes. Funds of this type in the Annual Operating Budget include Sanitation, Water and Sewer, Central Regional Wastewater System, Parking System, Executive Airport, and Stormwater Management.

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City or to other governmental units. Funds of this type in the Annual Operating Budget are Insurance (Risk Management), Central Services (Print Shop, Radio and Telecommunications, and Central Stores), and Vehicle Rental (Fleet Management).

### Other Fund Types

In the City's accounting system, there are other fund types which are not included in the Annual Operating Budget. These funds are fiduciary funds and account groups.

Fiduciary Funds - Fiduciary funds are used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governmental units, and/or other funds. Funds of this type include the Cemeteries General Reserve Endowment and Perpetual Care Funds, General Employees and Police/Fire Pension Funds, the Arts and Science District Garage, and Deferred Compensation. The Annual Operating Budget reflects the operating budget contributions to the pension plans and deferred compensation. The City contributes no money to the cemeteries funds because the function has been privatized. The Arts and Science District Garage, while managed by the Parking staff in Administrative Services, is handled as a separate function on behalf of the Performing Arts Center Authority and the Downtown Development Authority.

Account Groups - Account groups are used to establish accounting controls and accountability for the City's general fixed assets and its general long-term debt. The City's account groups are General Fixed Assets and General Long-Term Debt. The Annual Operating Budget provides for the initial purchase and on-going maintenance of fixed assets. The Annual Operating Budget does not include compensated absences but does reflect the annual principal and interest amounts (debt service) on bonded debt.

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### **BASIS OF BUDGETING**

The budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the following exceptions:

- Advances from other funds are presented as revenues.
- Encumbrances, advances to other funds, and principal on long-term debt of the proprietary funds are presented as expenditures or expenses.
- Depreciation and compensated absences are not budgeted.

The GAAP basis of accounting for governmental funds is modified accrual. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual, i.e., measurable and available to finance the City's operations. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures (decreases in net financial resources) are recognized in the accounting period in which the related fund liabilities are incurred as long as it is measurable. An exception to this is long-term debt and the long-term portion of accumulated compensated absences and longevity pay, which are recognized when due.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as a guide. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. The resources are reflected as revenues at the time of receipt or earlier if susceptible to accrual.

The major utility and franchise taxes are recorded as revenues when earned. Licenses and permits, fines and forfeitures, charges for services, and other revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Property taxes are recorded as revenues in the fiscal year levied, provided they are collected in the current period or within sixty days thereafter. Those remaining uncollected are recorded as deferred revenues. Investment income is recorded as revenue when earned. Special assessments are recorded as revenues only to the extent that individual installments are considered available.

The accrual basis of accounting is utilized by proprietary funds and pension and nonexpendable trust funds. Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses, not expenditures, are recognized when the benefits of costs incurred are deemed to have been consumed or expired. Long-term liabilities are accounted for through those funds. Depreciation of fixed assets are recorded in the accounts of these funds as well.

### **DEVELOPMENT PROCESS**

The budget process is guided by direction from the City Commission as it strives to meet the needs of the community at a reasonable price. Every Commission meeting involves deliberation about what services the City should provide, at what level, and at what price. The decisions made by the Commission throughout the year provide a general path for the budget deliberations to follow. City employees

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provide the perspective of professionals as to the most efficient and effective way to implement Commission policy. Residents have the opportunity to express their preferences for City services and funding mechanisms through formal budget public hearings as well as individual agenda items during the year. In addition, a Budget Advisory Board, comprised of residents and appointed by the Commission, meets regularly to develop recommendations for the budget.

The budget process is comprised of five stages, all of which are facilitated by the Budget Office: forecast, request, review, adoption, and monitoring. These steps often overlap one another because we are always operating in one fiscal year while working on the next and there are many participants involved in the process.

The forecast stage is the beginning step in the development of the next year's budget. In December, budget staff outline the options for the upcoming budget process using the City's Vision Statement (page 39) as an overall guide of the City's general direction. After review by the Assistant City Managers, a forecast of the General Fund for the next fiscal year is prepared. That forecast is typically presented to department heads and the City Manager in February. Based upon their review, the forecast is refined and the budget process is finalized with input from departmental budget coordinators. The forecast is presented to the City Commission traditionally in April or May at the same time that the Commission provides their priorities for budget development. The priorities established for FY 2000/2001 are summarized on pages 40 and 41.

The request stage involves many participants. The Commission has delegated responsibility for recommendations related to community groups to the Community Services Board and the Economic Development Advisory Board. Budget staff meets with these advisory bodies in January to outline the options for the request process and establish a timetable. In February for social/cultural requests, and in March for promotional projects, the boards solicit requests from community groups. In February, departments are asked to submit proposals for reorganizing or utilizing temporary and part-time help. In March, budget staff provide training to approximately one hundred employees who will be involved in preparing their own department's budget requests. In April, all departments prepare their proposals using on-line budget preparation software and completing justifications on electronic forms. The information assembled also includes revenue projections for each department's area of responsibility.

The review stage provides for the evaluation of budget requests that have been submitted. Budget staff review the reorganization and position change proposals in March and load any changes into the automated payroll projection system. At this same time, the advisory boards are reviewing the community group proposals. In May, the City Manager conducts formal budget reviews with each department to better understand their priorities and requests. In June, the management team (City Manager, Assistant City Managers, and department heads) meet, sometimes frequently, to hammer out the decisions necessary to prepare a proposed, balanced budget. Final decisions are made in July so that the City Manager can present his Budget Message to the Commission per City Charter requirements. The Budget Advisory Board, appointed by the Commission, reviews the City Manager's budget and applies the results of their yearlong research in making their recommendations to the Commission in August. The Board endorsed the City Manager's proposed budget with the exception of the proposed transfer of the stabilization account for the Capital Improvement Program described in the Revised Budget Message. The Board may also submit recommendations outside of this time frame as consensus is reached on other issues.

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The adoption stage is the final step in the development of the budget. It begins with the recommendation of the advisory boards for funding community groups. These generally are transmitted in May or June. The City Manager presents a comprehensive proposal for the coming fiscal year. In July, the Commission accepts the City Manager's proposal and directs that a preliminary millage rate be calculated and forwarded to Broward County for inclusion in the State-required "Truth in Millage" (TRIM) notice sent to all property owners. The TRIM notice is sent in August and provides the taxpayer with the taxable value of their property, the proposed millage rates for all taxing jurisdictions, and the date, time, and location for the first public hearings. The City Commission holds the first hearing and tentatively adopts the millage rates and the budget. A TRIM advertisement is placed in the City's newspaper of record before the final public hearing. That advertisement provides a budget summary, information about the final public hearing, and a notice of tax increase if applicable. The Commission holds the final public hearing and then adopts the final millage rates and the budget.

The monitoring stage really occurs year round. In October, staff load the adopted budget amounts into the automated financial system for implementation of the budget. In addition, authorized positions are rolled into the payroll/personnel system to provide the guideposts for hiring. The budget document is prepared to reflect the plans approved by the Commission. The adopted millage rate is transmitted to Broward County for preparation of billing and collection. The City Manager's Office in conjunction with budget staff determines the appropriate monitoring procedures for the fiscal year (i.e. approval process for budgeted purchases, review of budget shifts within a single department's budget). All during the fiscal year, departmental and Finance Department staff review purchase and personnel requisitions, have access to financial information on-line real-time, and monitor Commission agendas for financial impacts. During this past fiscal year, staff prepared periodic budget status reports which highlighted revenue, expenditure, and performance measure status to date. Toward the end of the fiscal year, the Commission considers budget amendments to reflect adjustments in appropriations necessary based upon actual expenditures during the year.

Refer to pages 44 and 45 for a summary of the budget process and calendar.

### AMENDMENT PROCESS

After the budget has been adopted in September, there are two ways that it can be modified during the fiscal year.

For changes within a department's appropriation within the same fund, the City Manager has the authority to authorize changes. The Assistant City Managers review all purchases which require an adjustment of \$1,000 or more. A formal process has been utilized for many years for capital outlay in particular. As the budget process gets underway, departments prepare estimates for current year expenditures. As they are submitted to the budget office, they become the guidepost for all subsequent purchases regardless of the original appropriation. Such estimates are prepared initially in April and revised in June and August.

For modifications which cross departmental and/or fund lines, only the City Commission can approve such changes. This process includes allocation of budgeted General Fund contingencies. The request is placed on a regular consent agenda and requires a majority vote of the Commission.

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### CAPITAL IMPROVEMENT PLAN

Expenditures for capital improvements are not included directly in the operating budget. The Annual Operating Budget includes and identifies amounts to be transferred to capital project funds from operating sources. The appropriations for capital improvements are budgeted as part of the Capital Improvement Plan (CIP) and prepared and approved separately. A Capital Improvement Program Committee, consisting of department heads and the Assistant City Managers, meets on a regular basis to oversee a five-year CIP, which is updated and presented yearly to the City Commission for approval. A separate CIP document is available which details each project, its purpose, funding sources, timetable, and its effect on future operating budgets. The first year of the CIP is referred to as the capital budget. The CIP and Annual Operating Budget are closely linked as the budget assumes the cost of maintaining and operating new facilities as they are constructed within the CIP. The department representative on the CIP Committee is responsible for incorporating any needed funding for completed projects into the operating budget. Capital projects are budgeted and accounted for in a number of funds. A summary of the CIP is provided beginning on page 173.

There are many differences between the operating budget and the capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all City services, but does not result in the addition of major, physical assets for the community. The capital budget includes one-time costs for projects that may last several years and result in major physical assets being added in the community.

### DEBT POLICY AND ADMINISTRATION

There is no statutory or charter debt limitation. The City has established its own policies regarding the utilization of debt instruments. Debt is used for a variety of purposes and in a variety of ways. The principal use of debt by the City has been for making capital expenditures. Because the use of public capital stretches over many years, it is appropriate that those who enjoy the benefits should also pay the costs. This general principle of intergenerational equity, however, must be applied cautiously. The public capital of one generation may be regarded as a dubious asset by the next. Why should those who did not choose to make the expenditures pay for them? Any capital expenditures, the continuing merit of which is in doubt, might more appropriately be paid for by those who chose to make the expenditure. Moreover, this reservation accords with financial conservatism as a public debt based on unwanted capital expenditures is not of very good quality. Another more pragmatic qualification to this general principle is that short-lived capital expenditures may be more easily and appropriately fitted into current budgets than paid for by borrowing.

The solid financial position of the City along with application of the most current financial management practices has permitted the City to obtain very favorable bond ratings and, consequently, lower interest rates. The City has adopted the following policy statements as guidelines for the use of debt:

1. No borrowing of short-term debt for support of routine operations is to be used unless borrowing can be obtained at a lower rate of interest than invested funds and funds are not available for the routine operations.
2. Debt payment shall not exceed the anticipated useful life of an improvement and in no case exceed 30 years.

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3. Bond issues shall be scheduled to level annual debt service requirements so that borrowing costs are minimized. This may be modified based on the express purpose of spreading improvement costs equally over a long period of time so that future citizens become responsible for portions of the cost.
4. Efforts shall be made to maintain or improve the City's bond rating.
5. With each bond offering and at least annually, the City shall fully disclose its financial position and fiscal management practices.

The following policy statements have been adopted by the City as operating guidelines for the level of debt for all direct non-self-supported debt:

1. Direct, non-self-supported debt shall not exceed 3% of assessed valuation.
2. Direct, non-self-supported debt shall not exceed \$750 per capita.
3. Direct, non-self-supported and overlapping debt shall not exceed 5% of assessed valuation.
4. Annual debt service requirements shall not exceed 10% of the annual budget.
5. Average annual bond maturities shall not exceed 15 years.
6. Where required, debt services equal to the highest scheduled principal and interest payment shall be maintained (except assessment debt) or debt service reserve insurance will be obtained.

A summary of the City's outstanding long term debt related to capital improvement (except assessment debt) as of October 1, 2000 is as follows:

	Bonds <u>Outstanding</u>	Interest Rate <u>Range</u>	Final <u>Maturity</u>	<u>BOND RATING</u>		
				<u>Standard &amp; Poor's</u>	<u>Moody's</u>	<u>Fitch</u>
General Obligation	\$ 54,610,000	4.00 - 7.00	2017	AA	Aa2	N/A
Excise Tax	35,135,000	2.50 - 6.60	2007	A+	A1	N/A
Water and Sewer	3,070,000	7.60 - 8.70	2001	AA-	Aa2	N/A
Tax Increment	5,035,000	4.70 - 6.20	2012	AAA*	Aaa*	N/A
Sanitation	<u>6,205,000</u>	4.35 - 5.40	2015	N/A	A1	A
<b>TOTAL</b>	<b>\$104,055,000</b>					

General Obligation Bonds are secured by the full faith and credit of the City. The outstanding General Obligation Bonds will be repaid from ad valorem taxes or by the Water and Sewer Fund since a portion of the bonds in this latter category were issued to finance a portion of the City sewer system. The Excise Tax Bonds are secured by a pledge of certain utility service, cigarette, and franchise taxes. Water and Sewer Bonds are secured by a pledge of net revenues of the City's Water and Sewer System. Tax increment bonds are secured by property taxes and a secondary pledge of Parking revenue.

\*Repayment of the tax increment bond is insured, reflecting the triple A rating.

### **FUND BALANCE POLICY**

The City of Fort Lauderdale has established a practice of maintaining and ensuring minimum levels of fund balance. In the General Fund, the City budgets \$1.5 million as working capital in addition to a base level of \$1.5 million for contingencies. The amount of the budgeted fund balance is set by the Commission considering the need for unreserved, undesignated amounts against the political consideration of a reasonable property tax levy. In the enterprise funds, provision is made for operating working capital on top of amounts for debt service and replacement reserves.



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# VISION STATEMENT

## CITY OF FORT LAUDERDALE

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*In 1995, Fort Lauderdale citizens met as an American Assembly to take part in the process to develop the strategic guide for the City into the 21st century. The Assembly's objectives, to continue the forward momentum gained by the City's 1994 mission and to address current and future challenges, resulted in this vision:*

Fort Lauderdale, the "Venice of America," is a tropical paradise. Its beauty makes it truly distinctive, and the City offers residents and visitors a lasting warm and congenial lifestyle. Fort Lauderdale has become a model for other communities, which emulate not only its citizen involvement, but also its commitment to communication and participation in community planning.

Working relationships with other municipalities and agencies are strong, as we share information and resources for our mutual benefit, coordinate key services, and resolve current and future social service issues. Fort Lauderdale is a model of intergovernmental cooperation.

As the region's natural leader, Fort Lauderdale's prosperous commerce center is considered the hub of South Florida. The City is the governmental, financial and cultural center of the region. Its environment attracts and retains desired business and industry through well-trained, educated workers, available facilities, and other enhancements that encourage desirable development. Our downtown, with corporate headquarters, cultural aspects and amenities along the New River, uptown's dynamic business center, executive airport, an industrial commerce center, as well as our world renowned beach, provide a desirable setting for families to live, work and play.

Partnerships make it possible for Fort Lauderdale to achieve its successes. The high level of cooperation among residents, businesses, schools, religious organizations and the City allow the planning and implementation of programs that enhance the quality of life. Innovative projects have provided solutions to social and safety issues, such as homelessness and community policing. Quality of life, growth management and resource identification and allocation strategies have also been developed. Neighborhood organizations provide a voice for every household throughout the City. The network of neighborhood associations is a family that shares resources, collaborates with other organizations, and provides leadership to empower our entire City. Revitalization of the northwest and other areas of the City has transformed neighborhoods at risk into vibrant centers of economic and cultural richness.

Fort Lauderdale has attracted a diverse population and maintained a hometown feeling even as it provides improved access into and through the City. Neighborhoods are preserved and connected through improved streets and a network of pedestrian and bike paths. Our streetscape and natural habitat are sustained through our urban tree canopy, a source of great pride to the City. Public parks and recreation open space needs are met as we continue our focus on environmental awareness and responsibility. With unsurpassed natural beauty, our waterways provide commerce, employment and recreational activities. Water quality standards are among the highest in the country.

The unique needs of Fort Lauderdale's neighborhoods are met by a highly competitive urban school system, with facilities and resources which reflect the community's total commitment to excellence in education. Standards of excellence ensure students are prepared for life outside the classroom; parents and administrators are accountable for success. The City and the community, through commitments and bonds with educational institutions at all levels, have ensured a quality education is available to everyone.

The City is using rapidly changing technology to provide instant access to information and increased citizen awareness on many levels. We are recognized as one of the safest and cleanest cities in the United States, with residents and businesses creating a clean, safe environment in partnership with the City. Fort Lauderdale is truly a model City for the 21st century.





## **Commission Consensus on Budget Priorities for FY 2000/2001**

### **Policy Theme 1: Environment**

- Program Priority a.** Trash Cleanup  
Aggressive Action  
Deal with Repeat Offenders
- Program Priority b.** Infrastructure  
Sanitary Sewers  
Make Them Affordable: Assist with Hook Up-Plumbers' Contract, Financing or Revolving Loan Fund  
NE 13th Street, Federal Hwy to Powerline  
NE 15th Avenue, Sunrise North to City Limits  
NE 18th Avenue, Commercial Blvd to City Limits  
Prepare "Whole Look" Masterplan  
Evaluate Options for Infrastructure Improvements-bonds, local option sales tax
- Program Priority c.** Median Improvement Plan-Provide List of All Medians Slated for Improvement both Funded and Unfunded
- Program Priority d.** Brownfields Grants-Consult State Environmental Sites Map
- Program Priority e.** Stormwater Efforts-Need Education then Enforcement  
Waterway Pollution-Concerns about Restaurants, Car Washes, and Trash Containers  
Swale Reclamation Program-Deal with Backlog of Requests, Identify Number of Parking Citations  
Spend Down Some of the Accumulated Fund Balance, Consider Increased Stormwater Fees  
Explore Use of Wetland Mitigation Funds for Seawall Repairs along Canals
- Program Priority f.** Wingate Landfill Closure

### **Policy Theme 2: Commission Relationships**

- Program Priority a.** Responsiveness to Citizens  
Return All Telephone Calls within 24 hours; Increase Utilization of the Web  
Provide Options for Increasing Staff Support for Commissioner
- Program Priority b.** Intergovernmental Relationships  
Continue Regular Quarterly Joint Meetings with County Commissioner  
Stay in Touch with Discussions Re Federal Court House and Family Court Building Change

### **Policy Theme 3: Youth**

- Program Priority a.** Youth Councils-Establish a Citywide Youth Advisory Board or Work with Parks, Recreation, & Beach
- Program Priority b.** Resources for Expanded Recreation Programs  
Provide Alternatives to club scene@War Memorial, Morton Activity Center, The Armory  
Evaluate Feasibility of Providing Driver's Education Utilizing Old Police Vehicles  
Establish Roving Recreational Leaders in Conjunction with YMCA and Boys' and Girls' Clubs  
Extend Pool Hours and Offer Year-Round - Provide List
- Program Priority c.** Enhanced Use of School Facilities  
Meet with School Officials re Security Charge  
Encourage Neighborhood Access
- Program Priority d.** Provide Alternatives to School Suspension  
Determine Status of City Support for 4th Avenue Church of God
- Program Priority e.** Fire-Rescue Explorer Post

### **Policy Theme 4: Public Safety**

- Program Priority a.** Beach Safety  
Lifeguards on North Beach  
Request Funding from Broward County along with Other Cities  
Explore Option to Seek Legislative Relief with Tourist Development Tax

**Commission Consensus on Budget Priorities for FY 2000/2001**

**Program Priority b.** Airport Fire Suppression  
Other Fire Station Improvements

**Program Priority c.** EMS Transition  
Dispatch Enhancements

**Program Priority d.** Community Policing

**Program Priority e.** Reaccreditation of the Police Department

**Policy Theme 5: Managed Growth**

**Program Priority a.** Central Beach Alliance  
Wish List

**Program Priority b.** Development Issues: Beach, Downtown

**Program Priority c.** Government Office Space Planning-Utilization of Lincoln Park Site

**Program Priority d.** Riverwalk Masterplan

**Program Priority e.** Design Guidelines for Development-Utilize Expertise at FAU

**Policy Theme 6: Economic Development**

**Program Priority a.** Community Redevelopment Agencies

**Program Priority b.** Incentive Packages in Hard-to-Develop Areas-Consider Not Tying to Specific Projects

**Program Priority c.** Economic Development Strategy  
Cypress Creek  
Explore Implementation of Concurrency-Type Requirements at the Beach  
Explore Establishing a Public Transit Trust Fund  
Dock Space for Super Yachts

**Program Priority d.** Marketing for Schools  
Review Draft Brochure with the City Commission  
Include "Feel Good" Items and Pictures; Not Just Test Scores

**Program Priority e.** Make Fort Lauderdale the heart of the internet coast  
Be known as one of the Top Ten Wired Cities in the United States

**Policy Theme 7: Neighborhoods**

**Program Priority a.** Code Enforcement Priorities  
Provide List of Current Priorities  
Compare to CRA Boundaries

**Program Priority b.** Residential Maintenance Standards

**Program Priority c.** Community Area Planning

**Program Priority d.** Nuisance Abatement

**Program Priority e.** Traffic Calming

**Program Priority f.** Sufficient Resources for Parks Maintenance  
Increase Maintenance Standards  
Evaluate Effectiveness of Private Contracts  
Utilize Jail Trustees for Landscape Maintenance

## **LINKAGES BETWEEN VISION, MISSION, PRIORITIES, AND GOALS/OBJECTIVES**

The City of Fort Lauderdale has attempted to link its vision statement, departmental mission statements, budget priorities, and departmental goals and objectives for FY 2000/2001. The vision statement on page 39 has set the stage for departmental mission statements, which provide a long-range view of each department's role in achieving the vision. For FY 2000/2001, the City Commission identified some key budget priorities, which are pertinent to the next twelve months of City activity. To address these priorities, departmental objectives for the fiscal year indicate what actions City departments will take in the next twelve months to fulfill the Commission's expectations.

For example, the vision statement foresees Fort Lauderdale becoming "a model for other communities, which emulate not only its citizen involvement, but also its commitment to communication and participation in community planning." In the departmental section of this document, the mission statements of the City Manager's Office (page 107) and Community and Economic Development (page 113) indicate how both of these organizational units have long-term direction to facilitate citizen involvement. The Commission priorities on page 41 include community area planning as an emphasis for FY 2000/2001. Finally, the specific goals and objectives for the Community and Economic Development area include specific mention of reaching community consensus for the first area subject to community area planning (page 113).

Other key areas of the City's vision statement which translate into specific responses in the FY 2000/2001 budget include:

- "model of intergovernmental cooperation" (See departmental objectives for City Manager's Office on page 107).
- "neighborhoods are preserved and connected" (See departmental objectives for Comprehensive and Community Planning on pages 113 and 120).
- "public parks and open space needs are met" (See departmental objectives for Parks and Recreation on pages 140-146).
- "rapidly changing technology to increase citizen awareness" (See departmental objectives for Public Information on pages 109-110 and for Information Systems on page 87).
- "recognized as one of the safest and cleanest cities in the U.S." (See departmental objectives for Community Inspections on page 120, for Fire-Rescue on page 134, for Police on page 150, and for Sanitation on page 164).

These are just some examples of the linkage between our vision statement and the departmental mission statements, and the specific FY 2000/2001 budget priorities and departmental goals and objectives. The next page shows the linkages in a more graphic form.

## FY 2000/2001 Operating Budget

### Linkages Between Vision, Mission, Priorities, and Goals/Objectives

	<b>City Vision Statement</b>					
	<b>Citizen Involvement</b>	<b>Intergovernmental Cooperation</b>	<b>Neighborhoods Preserved</b>	<b>Parks Open Space</b>	<b>Technology Citizen Awareness</b>	<b>Safe Clean</b>
<b>Budget Priorities Policy Themes</b>	All Themes	Commission Relationships	Managed Growth	Youth	Commission Relationships	Environment
			Neighborhoods			Public Safety
			Economic Development			
<b>Departmental Mission; Goals and Objectives:</b>						
<b>Administrative Services</b>		★			★	
<b>City Attorney's Office</b>		★	★			★
<b>City Clerk's Office</b>	★				★	
<b>City Manager's Office</b>	★	★			★	
<b>Community and Economic Development</b>	★	★	★			
<b>Finance</b>	★		★		★	
<b>Fire-Rescue</b>		★				★
<b>Parks and Recreation</b>	★	★		★	★	★
<b>Police</b>	★	★		★	★	★
<b>Public Services</b>	★	★	★			★

## **BUDGET PROCESS**

<b>MONTH</b>	<b>FORECAST STAGE</b>	<b>REQUEST STAGE</b>	<b>REVIEW STAGE</b>	<b>ADOPTION STAGE</b>	<b>MONITORING STAGE</b>
<b>OCT</b>					Load Budget/FAMIS Roll Positions Prepare Budget Document Transmit Millage Monitoring Procedures Budget Adv. Bd. Meetings
<b>NOV</b>					On-Line Review Review Requisitions Commission Agendas Publish Budget Document Budget Adv. Bd. Meetings
<b>DEC</b>	Outline Process				On-Line Review Review Requisitions Commission Agendas Budget Adv. Bd. Meetings
<b>JAN</b>	Prepare Forecast	Staff Meets With Advisory Boards for Community Group Funding Procedures			Budget Coordinators Mtg. Review Requisitions Commission Agendas Budget Adv. Bd. Meetings
<b>FEB</b>	Present Forecast to Department Heads	Reorganizations Position Changes Community Group Proposals			On-Line Review Review Requisitions Commission Agendas Budget Adv. Bd. Meetings
<b>MAR</b>	Firm Up Process Refine Forecast	Train Staff Load Reorganizations	Review Reorgs Community Group Presentations		On-Line Review Review Requisitions Budget Adv. Bd. Meetings
<b>APR</b>	Prepare for Commission Workshop	Department Requests		Advisory Boards Recommendations	On-Line Review Review Requisitions Budget Adv. Bd. Meetings
<b>MAY</b>	Commission Workshop		City Mgr. Reviews Adjustments for Commission Priorities	Commission Hears Advisory Boards Recommendations	On-Line Review Review Requisitions Budget Adv. Bd. Meetings
<b>JUN</b>			Management Team Meetings		Revise Dept. Projections Budget Adv. Bd. Meetings
<b>JUL</b>			Balance the Budget	City Mgr. Message Tentative Adoption	Budget Adv. Bd. Meetings
<b>AUG</b>			Budget Advisory Bd. Recommendations	TRIM Notice	Revised Departmental Projections
<b>SEPT</b>			Commission Workshop	Public Hearings TRIM Ad Final Adoption	Budget Amendments

# **BUDGET PREPARATION AND IMPLEMENTATION CALENDAR**

## **FY 2000/2001 OPERATING BUDGET**

<b><u>Date: 1999</u></b>	<b><u>Activity</u></b>
December 9	Departmental Budget Coordinators meet to critique the FY 1999/2000 process.
<b><u>Date: 2000</u></b>	
January	Departments review the first quarter revenue and expenditure data. Departments prepare proposed reorganization and position change requests.
January 4	City Commission approves first in series of several conversions of temporary positions to permanent status.
January 10	Community Services Board discusses upcoming social/cultural funding process.
January 11	City Manager begins holding first quarter review meetings with each department.
February 8	Initial discussion of FY 2000/2001 process with Assistant City Managers.
February 28	Economic Development Advisory Board discusses upcoming promotional process.
March	Training takes place for budget preparers. Departments begin preparation of budget requests.
March 14	Initial discussion of FY 2000/2001 process with Department Directors.
March 15	Departmental Budget Coordinators discuss budget strategy and changes in process for FY 2000/2001.
April 6	Formal budget kickoff with all forms and spending guidelines.
April 10	Community Services Board adopts recommendations for social/cultural funding.
April 24	City Commission reaches consensus on FY 2000/2001 budget priorities.
May 1	Departments submit budget requests.
May	City Manager conducts program budget review with each department. Budget Office conducts technical budget review with each department.
May 16	City Commission approves contract for third party administrator for City self-funded health insurance for all employees except police and fire.
June 26	Department Directors meet with the City Manager to develop balanced budget recommendation. Economic Development Advisory Board adopts recommendations for promotional funding.
June 30	Broward County Property Appraiser certifies the property tax roll.
July 6	City Commission approves purchase of a new payroll/personnel software system.
July 18	City Manager presents his proposed budget.
August	Broward County distributes Truth in Millage (TRIM) notices to all property owners.
August 31	Budget Advisory Board adopts recommendation re FY 2000/2001 budget.
September 11	City Commission holds first public hearing and tentatively adopts millage rate and budget.
September 15	Residents of Golden Heights and Palm Aire Village officially become part of the City.
September 16	City advertises budget in newspaper of record to meet TRIM requirements.
September 19	City Commission holds second public hearing and adopts final millage rate, fire-rescue special assessment and budget. City Commission adopts the new contract with AFSCME union.
September 26	City Commission approves results of Management and Confidential Employee Pay Study.
October 1	Beginning of the FY 2000/2001 fiscal year.